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April 18, 2008

BY HAND

Honorable Deborah A. Batts United States District Judge United States District Court Southern District of New York 500 Pearl Street New York, New York 10007

Re: Kramer v. Lockwood Pension Services, Inc., et al.

08-CV-2429 (DAB) (MHD)

Dear Judge Batts:

We represent the plaintiff in the above-entitled matter. Pursuant to Rule l(E) of Your Honor's Individual Practices, plaintiff hereby respectfully requests that its time to respond to defendant Lincoln Life & Annuity Company of New York's ("Lincoln") Motion to Dismiss, dated March 27, 2008, be extended up to and including April 28, 2008. Pursuant to Local Rule 6.1 and Federal Rules of Civil Procedure 5(b)(2)(E) and 6(d), plaintiff's response is currently due on April 21, 2008.

This is plaintiff's second extension request, and counsel for defendant Lincoln has consented to the requested extension. Plaintiff's previous request, dated April 11, 2008, was granted by Your Honor on April 14, 2008.

Thank you for your consideration.

Respectfully submitted.

Andrew A. Wittenstein

cc: Michael J. Miller, Esq. (by fax) Katherine L. Villanueva, Esq. (by fax) SO ORDERED

DEBORAH A. BATTS
UNITED STATES DISTRICT JUDGE